

Exhibit 10

The Filing Debtors' Reallocation From Subordinated Notes to Senior Obligations (Debtors' Disclosure Statement Exhibit 10)

Neither the Plan Proponents nor any of their respective advisors have conducted any due diligence or independent verification of any of the factual information, data or assumptions set forth in the Debtors' Disclosure Statement or the exhibits thereto. The Plan Proponents caution that they do not and cannot make any representations as to the accuracy of any of the factual information, data or assumptions relied upon or incorporated therein. Nothing contained the Debtors' Disclosure Statement or in the exhibits thereto shall be deemed to constitute an admission of a Plan Proponent or a waiver or release of any Claim by or against the Debtors or any other person or to prejudice in any manner the rights of any Plan Proponent or any other person in any further proceedings involving the Debtors. Furthermore, the Plan Proponents reserve the right to challenge or modify any and all aspects of the information and statements contained in the Debtors' Disclosure Statement, including any exhibits thereto.

Please refer Exhibit 10 to the Debtors' Disclosure Statement, dated as of January 25, 2011.